Welcome to ACCT 2122, Principles of Accounting II at UNC-Charlotte! I look forward to getting to know each of you this term and helping you succeed in this course, the University and your career.

Keep in mind that your primary goal in this course should be to develop skills to be successful in your professional career. The course methodology is developed, in great part, to help you develop skills you will need to get a job and have a successful career.

Accounting is a subject that is vital to any career in business. It is a challenging curriculum. But, it is also very rewarding, if you stay on top of the materials and give the class the proper time and attention.

It is your responsibility to fully read and follow the requirements outlined in this syllabus and those outlined in Canvas. Again, the class structure is set up to help you start to transition from student to professional. To that end, not following the class requirements will negatively impact your grade. Just like in the workplace, excuses for not following the requirements will not be accepted.

Course Resources
See APPENDIX 1 for details on what you need to buy before the first day of class.

Canvas
For classroom materials and assignments due dates, see http://canvas.uncc.edu. Students may get Canvas and other computing help by visiting the IT Service Desk—see http://itservices.uncc.edu/student-services/help-services.

Flipped Class
This class is following a flipped classroom model. The lectures have been filmed and are available on-line. You will be required to read the book and watch the video lectures prior to attending class, as well as complete a quiz in Canvas. During class, we will build upon your learning by mostly focus on problem solving exercises. Students will be graded on participation in the problem solving, so advance preparation is critical to good performance. You will also be required to complete assignments outside of class online using Connect.

For most chapters, we will spend two class days per chapter (except chapters 1 and 6 will be one day and chapter 12 will be three days). Typically, the first day will be the “lecture” day and the second day will be the LAB day. The suggested general sequencing of this course is as follows:

1. Watch the lecture video in Connect and complete the questions embedded in the videos (the Chapter 1 video does not have questions).
2. Read and study the chapter text. We will not have time to cover all textbook and other assigned material in class discussions. Students are responsible for all assigned material, whether or not it is discussed in class.
3. Review and complete the missing items in the PowerPoint slides (found in the coursepack) while you watch the videos and read the text.
4. Complete the chapter reading notes found in the coursepack.
5. Complete the pre-lecture MC quiz in Canvas (except in Chapter #1).
6. Come to class and listen to and participate in a very high level class lecture.
7. Work through problems and/or case studies in class, including polling questions.
8. Complete the LAB pre-work in Connect (except in Chapters #1 and #6).
9. During LAB day, work through problems in class, as assigned.

Each student is unique and learns in different ways. You should follow the approach that works best for you based upon the study approach you have developed over your academic career. The above is a suggested approach only.

Also, for ACCT 2122, you should generally expect to spend about 6 hours each chapter outside of the classroom on this course (chapters 1 and 6 will be much less). The pre-lecture preparation (steps 1-5) should take about 4 hours. The pre-LAB work (step 8) should take about 1 hour. The homework (step 10) should take about 1 hour. Note: these amounts are rough guidelines and will be different from chapter to chapter and by student.

How To Perform Well in This Class
Do not underestimate the difficulty of this course. It can be difficult if you fall behind or neglect the course material. Some suggestions to help ensure success are:

1. **Invest the time** by following each step in the sequence outlined above.
2. **Study the material in advance** of class coverage. Class time should be used to reinforce and build upon what you have already learned. If you do not complete the advance preparation for the class, you will find it very difficult to keep up and understand the problems that we work in class. As a consequence, your exam grades will most likely not reflect your best effort.
3. **Complete the Canvas quizzes in advance** of class coverage.
4. **Do the pre-LAB and homework assignments.** Struggling with the material is expected and is a natural part of the learning process.
5. **Do not hesitate to ask questions** in class and participate in class discussion.
6. **Persist in your attempt to understand** the material and let me know immediately if you experience any difficulty.
7. **Use the feedback from Connect.** Connect will provide you detailed feedback on assignments—see Appendix 4 for more information.
8. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

If you are completing all the items as outlined in the suggested sequence above and still not performing as well as you would like, you can further supplement your learning with the following resources:

- Chapter Review Problems (found in the textbook immediately after the end of chapter summary, except in Chapter 1).
- Supplemental Instruction—see the link in Canvas.
- You can also get a free tutor—see the link in Canvas for more information on how to do that.
- Key concept summaries posted in Canvas for select chapters
- Connect feedback
- Practice tests in Canvas
- Test review sessions
Polling
Polling questions will be used to assess classroom participation. We will have polling questions during class, so make sure you have registered a polling device. Polling grades will be posted to Canvas periodically throughout the semester. **Polling points cannot be made up or excused. As well, alternative forms of submission will not be allowed** (e.g. if you leave your polling device in your car, you will not be allowed to write the answers down and submit them at the end of class.) See APPENDIX 2 for polling device set-up and use guidance.

On-line homework and quizzes
Typically, there are five online graded assignments for each chapter:

- video and question embedded in the video that will be due before we cover the respective chapter (completed in McGraw Connect),
- quizzes that will be due before we cover the respective chapter (completed in Canvas),
- pre-LAB assignment (completed in McGraw Connect) that will be due before the LAB day,
- LAB assignment that will be worked on during the LAB day and due the LAB day (completed in McGraw Connect), and
- homework assignment (completed in McGraw Connect) that will be due after we cover the respective chapter.

It is your responsibility to pay close attention to the cut-off dates and times for all assignments. After a MH Connect assignment or Canvas quiz have closed, it will not be opened back up. See APPENDIX 4 for details on how to set up and use MH Connect.

Email Etiquette
Email is my preferred means of communication (other than face to face).

1. **Put the course name and section number in the Subject Line** (e.g. ACCT 2122-006).
2. You must use your UNCC email.
3. In all emails to any professor use real words, proper capitalization, correct grammar and punctuation.

Emails not following these requirements will not be responded to. Practice now how you will be expected to communicate when you have a job.

Be certain to read Canvas and this syllabus before asking questions--these resources often answer many questions.

If you want to talk through a problem or concept you do not understand, set up an office consultation instead of sending me an email (see next section for details on office consultations). It is too difficult and confusing for both of us to have an in-depth conversation via email.

Office Consultations
If you need to see me, my office hours are posted in Canvas. You can just pop in during my office hours, but I suggest you use the Connect scheduling system to schedule a time. Students that scheduled an appointment using the Connect scheduling system will be given priority. Try to be as specific as possible as to why you want to meet so I can be prepared to assist you. **I am NOT available to meet the 15 minutes before class starts or the 15 minutes after class ends (as I need that time to set up and tear down the class).**

If you want help with a problem, don’t just tell me you do not get it. Have a specific question for me. On graded homework, I can only help you clarify the problem requirements and go over the concepts you do not understand. On graded work, I cannot simply give you the answers.
Attendance Policy
Regular class attendance is expected, but not required. Remember, that in almost each class, we will have graded student participation. If you miss class, there is no make-up regardless of the reason; so, a missed class will hurt your grade point total. **Students assume full responsibility for material covered during a missed class.** I reserve the right to grant credit for attendance.

Classroom Conduct
You are on the path to becoming a professional. Appropriate classroom etiquette and conduct are expected.

- Be prepared. Have access to the textbook and supplemental materials (the pre-lecture PowerPoints and Case Studies in the coursepack). These should be brought to class. It will make note-taking much easier. You also should bring your polling device and a calculator to each class.
- You are expected to come to class on time and to remain the entire time.
- Recording devices are not permitted.
- Cell phones and other communication devices should be silenced. You will be dismissed from class if your wireless phone rings.
- Electronic devices are allowed in class as long as they are used for purposes of the class. Inappropriate use such as on-line shopping, texting, emailing and other activities on the Internet that are not related to the class are prohibited. You will be dismissed from class if you use your phone or computer for activities that are not related to the class.
- Disruptive and/or disrespectful behavior (e.g. sleeping during class) is not allowed.
- Talking during a lecture is not allowed.
- Disrespectful and/or vulgar language is not allowed.
- Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.
- **Inappropriate behavior will result in a grade reduction, according to my sole discretion.**

Grades
It is your responsibly to monitor your Canvas gradebook. You should check your Canvas gradebook at least each week. Notify me immediately of any errors. If grades are missing and/or wrong, and you do not notify me timely (within two weeks of the grade posting), I cannot correct your grade. You will be stuck with what Canvas has recorded.

Syllabus
I reserve the right to modify this syllabus, the class schedule and/or LAB methodology during the semester. You should always check Canvas to ensure you have the most recent version of the syllabus—the syllabus is dated on the first page.

Appendices
APPENDIX 1—Course Resources
APPENDIX 2—Polling Device Set-up and Use Guidance
APPENDIX 3—Grading Policy
APPENDIX 4—McGraw Hill Connect Plus Homework Pointers
APPENDIX 5—Test Taking Requirements
APPENDIX 6—Other Items
APPENDIX 7—Course Description in the University Catalog and Course Objectives
APPENDIX 1—Course Resources

You are required to purchase:

   - ISBN: 9781308472195
   - *(Note - You can choose to NOT purchase the paper copy of the textbook and just use the e-book that comes with the McGraw Hill Connect Plus purchase—see #2 immediately below for details)*

2. McGraw-Hill *Connect Plus* includes the electronic version of the textbook (e-book). Also, you will use Connect™ to watch videos and complete and submit homework and LAB assignments. The textbook (purchased at the UNCC or Grays bookstores) comes with a registration code for Connect™. If you purchase the textbook from any other source, make sure it comes with a valid registration card for Connect™. See APPENDIX 4 for some pointers on setting up and using MH Connect.

   You can also buy MH Connect Plus by itself (and not the textbook) if you only want to use the e-book that comes with the Connect. If this is the case, you should purchase a Connect registration code directly from the publisher. See the link in Canvas to register for the course, which is also how you can buy directly from the publisher.

3. Coursepack – The coursepack contains reading notes, case studies and power point slides.

4. Polling device. To be able to answer polling questions, you will need a wi-fi enabled device that can access a browser. This could be a smart phone, tablet and/or laptop. See APPENDIX 2 for some pointers on setting up and using your polling device.

5. Calculator – Bring it every day.

6. Laptop—If notified, you will need a fully charged laptop for exam days as the test may be delivered online, at my discretion. You may check out a laptop from the library, if needed.

McGraw Hill Connect Plus has an option of a free two week free trial. If you are waiting on financial aid, plan to use the free trial until your funds come through. **Extensions on homework deadlines will not be granted for delayed financial aid unless you can show that the delay was greater than the two week free trial.**

Both the UNC Charlotte Bookstore and Grays Bookstore carry the resources for this class. However, the prices are different between the two stores so shop around and you might save some money.

If you need guidance on what to buy, go to the bookstore and talk live to a bookstore rep. They can best help you by going through your personal situation. There are choices you need to make based upon your personal situation. For example, do you want a hard copy of the book or will an online version work for you?
APPENDIX 2—Polling Device Set-up and Use Guidance

Q: What do I need to do before the first day of class?
You do not need to do anything before class other than bring a web enabled device to class and sign on to the UNCC wifi.

1. At the beginning of class, you will need to log into https://pollev.com/namepoll—you will be given the distinct “namepoll” at the beginning of class.
2. Click on the “Log in” button (not the sign up button). You may have to look hard for this based upon your device.
3. Enter your UNC Charlotte NinerNET email address.
4. You will then be prompted to sign in via Single-Sign On (SSO). Do not enter a password. Instead click where it states “Please login via UNC Charlotte NinerNET Sign-On.”
5. Sign in with your UNCC credentials.

Q: How do I get more help?
Please see the following page for student resources related to polling.
http://teaching.uncc.edu/academic-technologies/student-response-system/student-guides

You can also access the following resources:
• Contact Poll Everywhere Support at support@polleverywhere.com
• Call Poll Everywhere Support at 1-800-388-2039—not available 24 hours a day so plan ahead.

To be clear and transparent, I will not adjust polling grades, absent something like a system-wide issue. Remember, it is your responsibility to have a working polling device.

Q: What device do I need?
Any wi-fi enabled device that can access a web browser should work.


**APPENDIX 3--Grading Policy**

*Grading Policy*

A student’s grade will be determined on the basis of his/her accomplishment in the following areas weighted to determine the overall total grade:

- Video and video problems (A) 3%
- Canvas quizzes (A) 4%
- Polling questions during class (B) 4%
- Pre-LAB day problem (A) 7%
- LAB day classroom work (B) 4%
- Connect Homework (A) 6%
- Three midterm examinations (A) 48% (16% per exam)
- Comprehensive final exam (A) 24%
- Total 100%

(A) This work is not a group problem—it should reflect your individual effort.
(B) This work may be worked on in a group basis during the class.

The grading for each individual activity (outlined immediately above) will be determined as follows:

\[
\text{Grade} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

The grading scale will be:

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
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<tbody>
<tr>
<td>90% +</td>
<td>A</td>
</tr>
<tr>
<td>80%-89.9%</td>
<td>B</td>
</tr>
<tr>
<td>70%-79.9%</td>
<td>C</td>
</tr>
<tr>
<td>60-69.9%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60%</td>
<td>F</td>
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</table>

The grading scale is based on the assumption that the student’s class behavior is professional. The instructor may reduce the final grade in the event that a student has not exhibited professional behavior. For the University’s policy relating to course grades click on the following link: [http://www.legal.uncc.edu/policies/up-410](http://www.legal.uncc.edu/policies/up-410)

Your overall semester grade for this course will be determined by the grades earned by you during the semester. There will be no “extra credit” work available. There will be no “do-overs” or forgiveness for poor grades. I do not give credit for effort. I will follow the grading scale above and not give extra credit by rounding up. Assume exams will not be curved.

The LAB day classroom work grade will be based on your performance related to the assigned LAB requirements.

- You will be assigned to a five to seven person LAB team.
- In class on LAB days, you will work through the assigned LAB problem(s).
- Your LAB day grade will APPROXIMATELY be based upon:
  1. 75%--How you perform on the LAB work you submit via Connect.
2. 25%--Your individual LAB grade will also be impacted by an evaluation of your team performance and contributions by your fellow LAB team members. 

- I will provide more details during the first LAB day.
Registering for McGraw Hill Connect Plus and accessing homework is done through links provided in Canvas.

Don't wait until the due date to start your Connect assignment in case you have connectivity or other technology issues. Also, if you have never used Connect before, it will take some time to get accustomed to this tool—plan accordingly.

Canvas quizzes and Connect assignments should only be completed on a computer. Devices such as an IPAD or I-Phone may not register a grade. No credit will be given for "lost" assignments.

For Connect Homework, Pre-LAB and LAB assignments, don't forget to use the "Check my work" feature (at the bottom of the screen) to get feedback and improve your homework grade. Take advantage of this feature to improve your grade.

You can ONLY submit your Pre-LAB, LAB and homework problem once. So, make certain you are done before you hit the "Submit" button. However, for the video assignments, you can submit an unlimited number of times.

If you start a problem and want to finish it later, use the "Save & Exit" button.

Finally, after you submit the Pre-LAB, LAB and homework assignments, Connect will give you your grade, more detailed feedback and the detailed solutions one hour after the due date. You will not get detailed feedback immediately.

**Note:** You must access the MH Connect assignments via Canvas (go to Canvas first to get to Connect). If you do not access MH Connect via Canvas, your grades will not transfer from MH Connect into Canvas and you will NOT get credit.

If you have issues registering for Connect and/or using the Connect tool, contact Connect customer support at https://mhedu.force.com/CXG/s/ContactUs
APPENDIX 5—Test Taking Requirements

Examinations:
Examinations will be given on the dates and times that are shown on Canvas. Exams will generally be in multiple-choice format. The final exam will be comprehensive.

Conduct during an Examination
You are expected to respect each other at all times. You should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet. I reserve the right to move you to a different seat during the exam.

If you wear a hat with a brim, you will be asked to either take it off or to turn it backward. You’ll have to leave all of your belongings (including purses, computers, cell phones and bookbags) in the front of the room, so it’s not a good idea to bring those things to the exam. You will be asked to show your UNCC ID when turning in your exam, so make sure you bring your UNCC ID on each exam day. Once an exam begins, you will not be allowed to leave the room until you are done with the exam.

Continuing to work after “pencils down” has been called is an academic integrity violation.

Use of a Calculator during an Exam
Only simple four-function calculators are allowed to be used during an exam in this course. You should buy a basic four-function calculator (i.e. a cheap calculator which performs addition, subtraction, multiplication and division only—no Texas Instrument calculators). If it cost more than a couple dollars, it is likely not allowable—if uncertain, bring to class and ask me before the test date. Cell phones are not permitted to be used as calculators.

Use of Scantron Answer Sheets
Exams will use the machine-graded “Scantron” answer sheet. Therefore, you will need a pencil and high quality eraser during the exam. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test or on scrap paper will not be considered. Be certain that all stray marks and “erased” wrong answers are fully erased prior to submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam or quiz; don’t wait until the end of the allotted time to complete the Scantron. You will need to know your UNCC 800 number. You will NOT be allowed to fill in the Scantron bubbles after the exam time ends.

Note: I also reserve the right to use web based delivery of the tests where you will be required to bring a fully charged laptop to class.

Policy on Retaining Exams
All exams will be kept in my office; under no circumstances they will be returned to students. If you leave the classroom with your exam, it will be considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam plus academic integrity charges. You may review your completed exam in my office.

Policy on Re-grading Exams
Students justifiably sometimes question the grading of their examinations. I’ll reconsider the grading of a question if you adhere to the following procedure: On the cover page of the examination, write the number of the question to be regraded along with the reasons for the requested re-grading. Reasons are essential! A request for re-grading must be submitted immediately after you get back your exam results.
Exam Do-overs
Your exam grade is the grade that you will receive. Do-overs or retaking an exam because a student did not perform as well as they had hoped will not be allowed.

Exam Date Attendance
It’s your responsibility to make arrangements to take the course exams at the designated times. Missing an examination will result in a grade of zero for that examination.

Since the exams are scheduled far in advance, work conflicts won’t be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Family vacations or other social activities will also not be considered as valid conflicts.

Make-up examinations will be given only for very limited documented exceptions. These exceptions are at my sole discretion. Make-up exams may be a different format than the regularly scheduled exams. There are only three acceptable excuses for missing an exam:

1. **Significant personal illness:** An excused illness requires an official signed statement from a doctor or emergency room stating that you were seen on the day of or day before the exam date, and that your condition prevented you from attending class on the date of the exam. A statement clearing you to return to classes isn’t acceptable. You must contact me and submit required documentation to me within 24 hours of the missed exam.

2. **Death in the immediate family:** You must contact me before the EARLIER of (i) the exam date or (ii) within 24 hours of the death. The date of the funeral must preclude you from attending class on the test date. Required documentation (that shows the date of death, funeral date and your relationship) must be presented to me within 24 hours of the missed exam.

3. **Required UNCC official school functions.** Students with a conflicting required school function must contact me and furnish documentation at least 120 hours prior to the exam.

If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only) please let me know, via email, as soon as you become aware of the conflict so that alternate arrangements can be made.

Having one of these occurrences, while unfortunate, is not a blanket excuse to ignore the test. It is your responsibility to timely contact me and provide the required documentation with the required content. If you do not timely contact me and timely provide the required documentation, you will be given a zero on the test. I reserve the right to select the time and date for the make-up exam, based upon my sole discretion. The make-up exam must be completed as soon as you are physically able to take the exam, or you will be given a zero for the test.
APPENDIX 6-Other Items

Academic Calendar – Key Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/22/17</td>
<td>First day of classes</td>
</tr>
<tr>
<td>9/4/17</td>
<td>Labor day – University Closed</td>
</tr>
<tr>
<td>10/9/17 to 10/10/17</td>
<td>Student Recess - No Classes</td>
</tr>
<tr>
<td>10/24/17</td>
<td>Last day to withdraw from course(s); grade subject to Withdrawal Policy</td>
</tr>
<tr>
<td>11/22-11/24/17</td>
<td>Thanksgiving Break – No classes</td>
</tr>
<tr>
<td>12/6/17</td>
<td>Last day of classes</td>
</tr>
<tr>
<td>12/8/17 (8-11am)</td>
<td>Final Exam</td>
</tr>
</tbody>
</table>

Please confirm dates on the official UNCC calendar found at [http://registrar.uncc.edu/printable-calendar?field_semester_tid=9&field_school_year_tid=23](http://registrar.uncc.edu/printable-calendar?field_semester_tid=9&field_school_year_tid=23)

Statement on Students with Disabilities

Students in this course seeking accommodations to disabilities must first consult with the Office of Disability Services and follow the instructions of that office for obtaining accommodations. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services. You must provide a 10 ten day notice PRIOR to the assignment due date.

The Belk College Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Academic Integrity

All UNC Charlotte students are expected to strictly observe the UNC Charlotte Code of Student Academic Integrity. The text of the Code can be found at [http://www.legal.uncc.edu/policies/up-407](http://www.legal.uncc.edu/policies/up-407).

The following are considered violations of the UNCC Code (note that this is not an all-inclusive list):

- Use of any calculator except a basic 4-function calculator during exams.
- Use of a cell phone, programmable device or internet-accessible device during exams.
- Not having all notes put away, completely out of sight, during exams and closed book graded exercises. If notes are visible, it is assumed that the student purposely kept the notes out with the intent of using them.
- Copying another student’s answers on exams or any course assignment.
- Having another student complete your exam, on-line assignment, or other course work.
- Submitting polling answers for another student or asking another student to submit answers for you.
- Assisting a student to complete polling questions that is not in the classroom.
- Allowing another student to copy your exam, homework and any other individual graded exercises – this is called “complicity” and makes you an accomplice.
- Not reporting another student that you know is cheating – type of “complicity”.
- Removing an exam from the classroom.
- Fabrication or falsification of information regarding absences from class or incomplete course work or make-up exams.
- Continuing to work on your exam after “pencils down” has been called.
- Providing the LAB Day assignment Connect password to a student that did not attend the LAB day.

**Religious Accommodations**

UNC Charlotte provides reasonable accommodations, including two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at [http://legal.uncc.edu/policies/up-409](http://legal.uncc.edu/policies/up-409). It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

**Instructor Absence or Tardiness**

If I am late in arriving to class, you must wait a full 20 minutes after the start of class before you may leave without being counted absent. And you must follow any written instructions (via Canvas and/or email) regarding any supplemental assignments I may give you in light of my absence.

**Recording in the Classroom is Prohibited**

Electronic video and/or audio recording is not permitted during class unless the student obtains permission from the instructor. If permission is granted, any distribution of the recording is prohibited. Students with specific electronic recording accommodations authorized by the Office of Disability Services do not require instructor permission; however, the instructor must be notified of any such accommodation prior to recording. Any distribution of such recordings is prohibited.
APPENDIX 7- Course Description in the University Catalog and Course Objectives

Course Description in the University Catalog
ACCT 2122. Principles of Accounting II. (3) Prerequisite: ACCT 2121 with a grade of C or better and sophomore standing or permission of Department. An introduction to managerial accounting with an emphasis on using accounting information to make decisions.

Course Objectives
The primary objective of the first year of accounting (Principles of Accounting I and II) is for students to learn about accounting as an information development and communication function that supports decision making by investors, loan officers, managers, government agencies and any party that bases its decisions on accounting information. Upon completion of the first year of accounting, students will:

1. have a better understanding of basic business activities in the service sector, merchandising sector and manufacturing sector;
2. understand the purpose of accounting and the uses and limitations of accounting information in making investment as well as business decisions;
3. help students gain a better understanding of the interrelationships among the various units within an organization;
4. enhance students’ ability to analyze a business situation so that proper and ethical decisions can be made;
5. possess enhanced analytical, communication, inter-personal, and critical-thinking skills for success in the world of business;
6. increase the awareness of the importance of information technology with regard to financial information; and
7. understand the global perspective of accounting and business.